



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ST. NAZIANZ WATER UTILITY

Principal Office: P.O. BOX 302
ST. NAZIANZ, WI 54232

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I KAY MUELLER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST. NAZIANZ WATER UTILITY**Utility Address:** P.O. BOX 302

ST. NAZIANZ, WI 54232

When was utility organized? 5/10/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KAY M MUELLER**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 302

ST. NAZIANZ, WI 54232-0302

Telephone: (920) 773 - 2471**Fax Number:** (920) 773 - 2329**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JONET & FOUNTAIN LLP**Title:****Office Address:** JONET & FOUNTAIN LLP

200 SOUTH WASHINGTON

P.O. BOX 1000

GREEN BAY, WI 54305

Telephone: (920) 435 - 8227**Fax Number:** (920) 435 - 4361**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET & FOUNTAIN LLP**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/5/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES E. NENAHLO**Title:** SUPERINTENDENT**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR NICHOLAS BIRKLE

HARLAN MEYER

LEONARD MEYER

KAY M MUELLER, CLERK-TREASURER

LYLE ROEHRIG

TOM RYAN

PAUL E SCHNELL, VILLAGE PRESIDENT

JAMES WALLANDER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	31,470	29,804	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,009	25,243	2
Depreciation Expense (403)	6,939	6,732	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,758	5,526	5
Total Operating Expenses	54,706	37,501	
Net Operating Income	(23,236)	(7,697)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(23,236)	(7,697)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,743	4,167	9
Miscellaneous Nonoperating Income (421)	8,939	8,196	10
Total Other Income	14,682	12,363	
Total Income	(8,554)	4,666	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(8,554)	4,666	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(8,554)	4,666	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	37,485	27,862	19
Balance Transferred from Income (433)	(8,554)	4,666	20
Miscellaneous Credits to Surplus (434)	6,003	4,957	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	34,934	37,485	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	5,743	4
Total (Acct. 419):	5,743	
Miscellaneous Nonoperating Income (421):		
OPERATING SUBSIDY FROM MUNICIPALITY	8,939	5
Total (Acct. 421):	8,939	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	6,003	8
Total (Acct. 434):	6,003	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	31,470	0	0	0	31,470	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	31,470	0	0	0	31,470	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	375,601	370,002	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	120,530	113,164	2
Net Utility Plant	255,071	256,838	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	2,992	6
Special Funds (125)	93,982	54,369	7
Total Other Property and Investments	93,982	57,361	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,750	58,029	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,030	2,696	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,443	1,422	15
Prepayments (165)	0	1,700	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	30,223	63,847	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	379,276	378,046	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	224,318	224,318	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	34,934	37,485	23
Total Proprietary Capital	259,252	261,803	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9	110	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9	110	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	120,015	116,133	38
Total Liabilities and Other Credits	379,276	378,046	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	375,601	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	375,601	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	120,530	0	0	0	9
Total Accumulated Provision	120,530	0	0	0	
Net Utility Plant	255,071	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	113,164				113,164	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	6,939				6,939	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	546				546	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	61				61	10
Other credits (specify):						11
					0	12
Total credits	7,546	0	0	0	7,546	13
Debits during year						14
Book cost of plant retired	180				180	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	180	0	0	0	180	19
Balance End of Year	120,530	0	0	0	120,530	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,443	1,422	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,443	1,422	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	224,318	1
Changes during year (explain):		2
Balance end of year	224,318	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,758	2
Charged electric department expense		3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	6,758	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	716	7
PSC Remainder Assessment	39	8
Other (explain):		
FORGIVENESS OF 1998 TAX EQUIVALENT	6,003	9
Total payments and other debits	6,758	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	116,133	0	0	0	0	116,133	1
Add credits during year:							
For Services	3,882					3,882	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	120,015	0	0	0	0	120,015	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT RESERVE FUND	93,982	3
Total (Acct. 125):	93,982	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,030	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,030	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	372,801	0	0	0	372,801	1
Materials and Supplies	1,432	0	0	0	1,432	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	116,847	0	0	0	116,847	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	118,074	0	0	0	118,074	6
Other (specify):					0	7
Average Net Rate Base	139,312	0	0	0	139,312	
Net Operating Income	(23,236)	0	0	0	(23,236)	8
Net Operating Income as a percent of						
Average Net Rate Base	-16.68%	N/A	N/A	N/A	-16.68%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	224,318	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	36,209	3
Other (Specify):		4
Total Average Proprietary Capital	260,527	
Net Income		
Net Income	(8,554)	5
Percent Return on Proprietary Capital	-3.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 1999

Mr. Michael Konecny, CPA
Schenck & Associates
P.O. Box 1000
Green Bay, WI 54305-1000

1998 Analytical Review DWCCA-5250-PJL

Dear Mr. Konecny:

Thank you for your response to our letter of July 22, 1999, concerning the analytical review of St. Nazianz Water Utility's 1998 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

1 In your letter you report that in future years the utility does not plan to record a property tax equivalent since zero has been authorized. Please note that for the purpose of being able to provide all relevant data for rate case studies and to have all pertinent information available for data requests from the public, the PSC requires that page W-7 be completed even if the tax has been set at zero or waived. Please follow this procedure in the future and as directed in headnote number 7 of the Property Tax Equivalent schedule, provide in the footnotes for that page the date the municipality authorized the tax be waived.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.
Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 ar response letters\5250 response letter.doc

cc: Ms. Kay Mueller, Village Clerk

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Ms. Kay M. Mueller, Clerk Treasurer
St Nazianz Water Utility
P.O. Box 302
St. Nazianz, WI 54232-0302

1998 Analytical Review DWCCA-5250-PJL

Dear Ms. Mueller:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the amount you report for the Property Tax Equivalent on page W-7 is not the higher of either the current year calculation or the tax equivalent reported in the 1994 annual report as directed in item number 6 of the headnotes for page W-7. As directed in headnote number 7, please provide the date and description of the authorization to report a lesser amount. Please also explain the "property taxes waived" comment in the footnotes for page W-7.

2. Our records indicate that the \$904 reported Account 327, Hydraulic Pumping Equipment, on page W-8 should actually be reported in Account 328, Other Pumping Equipment. Also, the \$1,000 reported in Account 341, Structures and Improvements should be in Account 340, Land and Land Rights and the \$2,403 in Account 390, Other Tangible Property should be in Account 379, Other General Equipment. Please adjust your 1999 annual report accordingly using column (f) of the Water Utility Plant In Service schedule and add a footnote explaining that the adjustments were made as instructed in this letter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 2.doc

cc: Mr. Paul E. Schnell, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	29,869	1
Total Sales of Water	29,869	
Other Operating Revenues		
Forfeited Discounts (470)	19	2
Other Water Revenues (474)	1,582	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,601	
Total Operating Revenues	31,470	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,640	5
General Operating Expenses (680-690)	7,369	6
Total Operation and Maintenance Expenses	41,009	
Other Operating Expenses		
Depreciation Expense (403)	6,939	7
Amortization Expense (404)		8
Taxes (408)	6,758	9
Total Other Operating Expenses	13,697	
Total Operating Expenses	54,706	
NET OPERATING INCOME	(23,236)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	275	17,945	13,847	4
Commercial	28	4,818	2,885	5
Industrial				6
Total Metered Sales to General Customers (461)	303	22,763	16,732	
Private Fire Protection Service (462)	2		533	7
Public Fire Protection Service (463)	1		11,656	8
Other Sales to Public Authorities (464)	12	978	948	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	318	23,741	29,869	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,656	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,656	
Forfeited Discounts (470):		
Customer late payment charges	19	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	19	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	838	7
Other (specify):		
HYDRANT FEE	30	8
CONNECTION CHARGES	286	9
MISC. REPAIRS	428	10
Total Other Water Revenues (474)	1,582	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,184	1
Purchased Water (610)	2,555	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)	262	4
Supplies and Expenses (640)	1,478	5
Repairs of Water Plant (650)	11,652	6
Transportation Expenses (660)	2,509	7
Total Plant Operation and Maintenance Expenses	33,640	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,127	8
Office Supplies and Expenses (681)	1,242	9
Outside Services Employed (682)	1,381	10
Insurance Expense (684)	1,537	11
Employees Pensions and Benefits (686)	699	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	383	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,369	
Total Operation and Maintenance Expenses	41,009	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		6,003	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		6,003	
Social Security		716	3
PSC Remainder Assessment		39	4
Other (specify): NONE			5
Total tax expense		6,758	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212000				3
County tax rate	mills		6.374800				4
Local tax rate	mills		3.507910				5
School tax rate	mills		10.775060				6
Voc. school tax rate	mills		1.716480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.586250				10
Less: state credit	mills		0.179544				11
Net tax rate	mills		22.406706				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.507910				14
Combined School Tax Rate	mills		12.491540				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.999450				17
Total Tax Rate	mills		22.586250				18
Ratio of Local and School Tax to Total	dec.		0.708371				19
Total tax net of state credit	mills		22.406706				20
Net Local and School Tax Rate	mills		15.872266				21
Utility Plant, Jan. 1	\$	362,897	362,897				22
Materials & Supplies	\$	1,443	1,443				23
Subtotal	\$	364,340	364,340				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	364,340	364,340				26
Assessment Ratio	dec.		0.942415				27
Assessed Value	\$	343,359	343,359				28
Net Local & School Rate	mills		15.872266				29
Tax Equiv. Computed for Current Year	\$	5,450	5,450				30
Tax Equivalent per 1994 PSC Report	\$	6,884					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	6,003					32
Tax equiv. for current year (see note 6)	\$	6,003					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	610		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	15,894	4,683	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,504	4,683	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,836		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,160		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	904		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	28,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,781		23
Total Water Treatment Plant	3,781	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	1,000		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			610	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,577	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,187	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,836	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,160	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			904	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	28,900	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,781	23
Total Water Treatment Plant	0	0	3,781	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			1,000	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	13,421		26
Transmission and Distribution Mains (343)	221,658		27
Fire Mains (344)	0		28
Services (345)	37,319	941	29
Meters (346)	21,277	155	30
Hydrants (348)	19,301		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	313,976	1,096	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,438		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,403		39
Total General Plant	6,841	0	
Total utility plant in service directly assignable	370,002	5,779	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	370,002	5,779	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			13,421 26
Transmission and Distribution Mains (343)			221,658 27
Fire Mains (344)			0 28
Services (345)			38,260 29
Meters (346)	180		21,252 30
Hydrants (348)			19,301 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	180	0	314,892
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,438 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			2,403 39
Total General Plant	0	0	6,841
Total utility plant in service directly assignable	180	0	375,601
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	180	0	375,601

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,869	1,869	1
February			1,630	1,630	2
March			1,874	1,874	3
April			1,882	1,882	4
May			2,218	2,218	5
June			2,163	2,163	6
July			3,050	3,050	7
August			2,247	2,247	8
September			2,032	2,032	9
October			2,131	2,131	10
November			2,089	2,089	11
December			2,162	2,162	12
Total for year	0	0	25,347	25,347	
Less: Measured or estimated water used in main flushing and water treatment during year				247	13
Less: Other utility use				1,252	14
Other utility use explanation:					15
SUMMER WATERING, WELL COOLING WATER, WATER SOLD					
Water pumped into distribution system				23,848	16
Less: Water sold				23,741	17
Losses and unaccounted for				107	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				528	21
Date of maximum: 7/16/1998					22
Cause of maximum:					23
PHONE WIRES WERE PINCHED IN LINES CAUSING PUMP TO RUN STEADY					
Minimum gallons pumped by all methods in any one day during reporting year				50	24
Date of minimum: 2/5/1998					25
Total KWH used for pumping for the year				29,370	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLONIAL DRIVE	#1	450	13	936,000	Yes	1
SOUTH 4TH AVENUE	#2	460	10	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	COLONIAL DRIVE	600 S. 4TH AVE.	COLONIAL DRIVE	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	5
Year Installed	1960	1952	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	300	300	8
Pump Motor or Standby Engine Mfr	U S	U S	CONTINENTAL	10
Year Installed	1960	1952	1960	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	50	20	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1960		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	67		10
			11
Total capacity in gallons	100,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	14,537	0	0	0	14,537
P	D	6.000	2,288	0	0	0	2,288
M	D	8.000	8,459	0	0	0	8,459
P	D	8.000	5,602	0	0	0	5,602
Total Within Municipality			30,886	0	0	0	30,886
Total Utility			30,886	0	0	0	30,886

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	258	0	0	0	258		1
M	1.000	48	3	0	0	51		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
Total Utility		313	3	0	0	316	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	307	3	9	8	309	29	1
1.000	4	0	0	0	4	0	2
1.500	3	0	0	0	3	3	3
2.000	4	0	0	0	4	4	4
Total:	318	3	9	8	320	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	272	22	0	7	0	8	309	1
1.000	2	2	0	0	0	0	4	2
1.500	0	1	0	2	0	0	3	3
2.000	1	0	0	1	0	2	4	4
Total:	275	25	0	10	0	10	320	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	55				55	1
Within Municipality	0				0	2
Total Fire Hydrants	55	0	0	0	55	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	90
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

PROPERTY TAXES WAIVED.

Water Services (Page W-16)

CHARGED BACK TO PROPERTY OWNERS.

Meters (Page W-17)

THE ADJUSTMENT IN THE NUMBER OF METERS IS DUE TO A MORE ACCURATE INVENTORY COUNT.
